IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (LODG) NO.1171 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Nova Advertising Palace P.Ltd. ..Respondent.

Mr.A.D.Kango for appellant.

Mr.J.I.Patel i/b. B.V.Jhaveri for respondent.

CORAM : H.L.GOKHALE AND J.P.DEVADHAR, JJ.

DATED : 10TH OCTOBER, 2006.

P.C. :-

Heard Mr.Kango in support of the Motion. Mr.Patel appears for the respondent. The tax liability in this matter is just Rs.1,31,595/-, which is seen from para 11 of this appeal memo. The Central Board of Direct Tax has issued a Circular / instructions dated 29/6/2000 instructing the Tax Officers not to file appeals where the tax effect is less than Rs.4,00,000/-. This Court has dismissed many appeals on the ground that the tax liability was less than Rs.4,00,000/- and Mr.Patel has drawn our attention to one such order passed by the Division Bench of our Court in the case of **C.I.T. V/s. Pithwa Engg. Works** reported in **276 I.T.R. 519**. In that view of the matter, as the tax effect is less than Rs.4,00,000/-, the appeal stands dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)